

EXHIBIT M

October 11, 2023

The Honorable Edgardo Ramos
United States District Court
for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos:

I am writing this letter on behalf of Seth Horowitz.

Seth and I first met in 1999 when I interviewed at Everlast with him, his father who ran the company and another executive. They were gracious, friendly, and kind. I started representing Everlast to sell to the retail stores Everlast men's activewear.

I got to know Seth as a 23-year-old young man, who was intelligent, kind, filled with common sense to make the right decisions for the business, and the willingness to work hard to achieve our mutual goals.

He was well educated and mentored under his father until his father got sick and died at a young age of Pancreatic cancer.

Seth became my direct boss, and we spent a great deal of time together, worked and traveled together, planned and strategized together to help build a very successful business and brand. His instincts were spot on and in my opinion made many great business decisions to help build partnerships with customers.

On a personal basis Seth and I became good friends even though I am a little under 18 years older than he is. When he was in the Chicago area, he would stop at my house to spend time with my family and my young children as they looked up to Seth. He is kind, generous, funny, caring, and loyal to his friends and family. He even took me to a Phish concert at Alpine Valley even though I was one of the oldest people there. Age didn't matter and we just really liked being around each other as we would laugh about the funny things that life throws at you.

Eventually, after 10 years in 2009 after the company was sold I left Everlast but Seth and I remained friends and he went on his way to build his career as I continued also to support my family.

I knew his wife Lori from Everlast, and she is also a wonderful human being. She had worked there before Seth and her started dating. They eventually got married and have 3 great children.

Seth and I did some business together when he was at Modell's sporting Goods as he was very loyal and helped me get some appointments to possibly do business together if it was right for his company.

Eventually Seth went to Baked by Melissa Cupcakes and did a wonderful job helping them build a small brand into a much larger one. Seth has great knowledge of how to build brands and he used his instincts and skills to revamp the company and their marketing /brand. I am a VP of a packaging company in the Chicagoland area and Seth helped set up appointments with his key people and we started and continued to do business together for 6 years. It was a win-win situation for both companies.

Seth has taken on parenthood as he took on all other challenges in life. He is a great husband , father, and friend. He has been coaching his son's basketball team for years and he enjoys it very much. I think he likes the competitive part but also the teaching both of discipline and how to play to win. He is the type of man that people work hard for.

I know Seth had made some very bad decisions and I know if he could go back in time, he would do things differently as he has great remorse and has lived for 9 years thinking about his mistakes daily.

I also have made many mistakes in life as most human beings do. The key is not to make the same mistakes multiple times.

I know Seth feels this way and, in my opinion, he is a great asset to this world.

We need more people in the world as kind, smart, loyal, funny, and generous as Seth.

Thank you for taking the time to read my letter.

Sincerely,

Sheldon Gottlieb